

**आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH, CHENNAI**

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं  
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं. ITA No.37/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Shri Ulaganatha Nadar</b> <b>Shanmugakani Krishna Kumar</b> 4, V.V. Koil Street, Saidapet, Chennai-600 015.	<b>बनाम/ Vs.</b>	<b>ITO</b> Non-Corporate Ward-19(6), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>ALHPK-5868-L</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Ms. Sree Lakshmi Valli (Advocate)-Ld.AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri P. Sajit Kumar (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	16-04-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	16-04-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by confirmation of penalty u/s 272A(1)(d) for Rs.10,000/- vide impugned order dated 27.12.2023, the assessee is in further appeal before us. The impugned penalty has been levied by Ld. AO vide order dated 15.12.2021 wherein the assessee failed to make any representation. The position remained the same during appellate proceedings. The Ld. AR pleaded for another opportunity to defend the case of the assessee. The same has been opposed by Ld. Sr. DR.

2. Though we concur with the submissions of Ld. Sr. DR, however, keeping in mind the principle of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the impugned order is set aside and the issue of levy of penalty stand restored back to the file of Ld. AO for de novo adjudication after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail failing which Ld. AO shall be at liberty to proceed with the disposal of issue on merits.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 16<sup>th</sup> April, 2024.*

**Sd/-**  
**(MANU KUMAR GIRI)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 16-04-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF